

ACT NO. 9 OF 2014

I assent.

E. NAILATIKAU
President

[15 December 2014]

AN ACT**TO AMEND THE CUSTOMS TARIFF ACT 1986**

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

1.—(1) This Act may be cited as the Customs Tariff (Budget Amendment) Act 2014 and shall come into force on 21st November, 2014.

(2) The Customs Tariff Act 1986 shall be referred to as the “Principal Act”.

Section 17 amended

2. Section 17 of the Principal Act is amended by inserting a new section after section 17B—

“Price of goods to reflect the duty or concessionary rate

17C.—(1) The selling price of any imported goods under Schedule 2 or goods entered under concession shall reflect the duty or concessionary rate existing at the time of clearance from Customs control.

(2) Any person who fails to comply with this section commits an offence, and shall be liable to—

(a) a fine not exceeding \$10,000; and

(b) the goods which are the subject matter of the offence may be liable for forfeiture.”

Part 1 of Schedule 2 amended

3. Part 1 of Schedule 2 to the Principal Act is amended—

- (a) by deleting the duty rates appearing in Column 3 and substituting the new duty rates in Column 4 specified below for the tariff item—

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
2106.90.32	3	“\$57.21”	“\$62.93”
2106.90.39	3	“\$100.17”	“\$110.19”
2203.00.10	3	“\$2.68”	“\$2.95”
2203.00.90	3	“\$3.65”	“\$4.02”
2204.10.90	3	“\$5.70”	“\$6.27”
2204.21.90	3	“\$5.05”	“\$5.56”
2204.29.90	3	“\$5.05”	“\$5.56”
2205.10.90	3	“\$5.05”	“\$5.56”
2205.90.90	3	“\$5.05”	“\$5.56”
2206.00.19	3	“\$3.49”	“\$3.84”
2206.00.22	3	“\$3.49”	“\$3.84”
2206.00.29	3	“\$5.57”	“\$6.13”
2206.00.92	3	“\$3.49”	“\$3.84”
2206.00.99	3	“\$5.05”	“\$5.56”
2207.10.00	3	“\$100.17”	“\$110.19”
2207.20.10	3	“\$57.21”	“\$62.93”
2207.20.90	3	“\$100.17”	“\$110.19”
2208.20.10	3	“\$2.26”	“\$2.49”
2208.20.20	3	“\$57.21”	“\$62.93”
2208.20.90	3	“\$100.17”	“\$110.19”
2208.30.10	3	“\$2.26”	“\$2.49”
2208.30.20	3	“\$57.21”	“\$62.93”
2208.30.90	3	“\$100.17”	“\$110.19”
2208.40.10	3	“\$2.26”	“\$2.49”
2208.40.20	3	“\$57.21”	“\$62.93”
2208.40.90	3	“\$100.17”	“\$110.19”
2208.50.10	3	“\$2.26”	“\$2.49”
2208.50.20	3	“\$57.21”	“\$62.93”
2208.50.90	3	“\$100.17”	“\$110.19”
2208.60.10	3	“\$2.26”	“\$2.49”
2208.60.20	3	“\$57.21”	“\$62.93”
2208.60.90	3	“\$100.17”	“\$110.19”
2208.70.11	3	“\$2.26”	“\$2.49”
2208.70.12	3	“\$57.21”	“\$62.93”
2208.70.19	3	“\$100.17”	“\$110.19”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
2208.70.21	3	“\$2.26”	“\$2.49”
2208.70.22	3	“\$57.21”	“\$62.93”
2208.70.29	3	“\$100.17”	“\$110.19”
2208.90.11	3	“\$2.26”	“\$2.49”
2208.90.19	3	“\$2.26”	“\$2.49”
2208.90.21	3	“\$57.21”	“\$62.93”
2208.90.29	3	“\$57.21”	“\$62.93”
2208.90.91	3	“\$100.17”	“\$110.19”
2208.90.99	3	“\$100.17”	“\$110.19”
2401.10.00	3	“\$175.48”	“\$193.03”
2401.20.00	3	“\$175.48”	“\$193.03”
2401.30.00	3	“\$175.48”	“\$193.03”
2402.10.00	3	“\$112.98”	“\$124.28”
2402.20.00	3	“\$186.05”	“\$204.66”
2402.90.10	3	“\$112.98”	“\$124.28”
2402.90.90	3	“\$186.05”	“\$204.66”
2403.11.00	3	“\$112.98”	“\$124.28”
2403.19.00	3	“\$112.98”	“\$124.28”
2403.91.00	3	“\$112.98”	“\$124.28”
2403.99.90	3	“\$112.98”	“\$124.28”
3303.00.00	3	“Free”	“32%”
3304.10.00	3	“Free”	“32%”
3304.20.00	3	“Free”	“32%”
3304.30.00	3	“Free”	“32%”
3304.91.00	3	“Free”	“32%”
3304.99.00	3	“Free”	“32%”
3307.10.00	3	“Free”	“32%”
4820.20.00	3	“32%”	“32% or \$1 per unit, whichever is greater”
5608.19.90	3	“5%”	“Free”
5608.90.90	3	“5%”	“Free”
5609.00.00	3	“5%”	“Free”
7113.11.10	3	“Free”	“32%”
7113.11.90	3	“Free”	“32%”
7113.19.10	3	“Free”	“32%”
7113.19.90	3	“Free”	“32%”
7113.20.10	3	“Free”	“32%”
7113.20.90	3	“Free”	“32%”
7117.11.00	3	“Free”	“32%”

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<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
7117.19.00	3	"Free"	"32%"
7117.90.00	3	"Free"	"32%"
8518.40.00	3	"15%"	"Free"
8518.40.00	4	"10%"	"Free"
8518.50.00	3	"15%"	"Free"
8518.50.00	4	"10%"	"Free"
8519.81.00	3	"Free"	"32%"
8523.41.00	3	"\$2.00"	"\$5.00"
8525.80.00	3	"Free"	"32%"
9004.10.00	3	"Free"	"32%"
9005.10.00	3	"Free"	"32%"
9006.40.00	3	"Free"	"32%"
9006.51.00	3	"Free"	"32%"
9006.52.90	3	"Free"	"32%"
9006.53.90	3	"Free"	"32%"
9006.59.90	3	"Free"	"32%"
9101.11.00	3	"Free"	"32%"
9101.19.00	3	"Free"	"32%"
9101.21.00	3	"Free"	"32%"
9101.29.00	3	"Free"	"32%"
9101.91.00	3	"Free"	"32%"
9101.99.00	3	"Free"	"32%"
9102.11.00	3	"Free"	"32%"
9102.12.00	3	"Free"	"32%"
9102.19.00	3	"Free"	"32%"
9102.21.00	3	"Free"	"32%"
9102.29.00	3	"Free"	"32%"
9102.91.00	3	"Free"	"32%"
9102.99.00	3	"Free"	"32%"
9504.50.00	3	"Free"	"32%"
9504.90.20	3	"Free"	"32%"

(b) by deleting tariff items “4802.62.00” and substituting—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
“4802.62	--In the sheets with one side not exceeding 435mm and the other side not exceeding 297 mm in the unfolded state”						
4802.62.10	---Printing paper and photocopying paper (A3,A4 or A5)	32%	Free	15%	Free	641.29	kg
4802.62.90	---Others	5%	Free	15%	Free	641.29	kg”

(c) by inserting the new tariff items below—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
after “4810.14.10” --“ 4810.14.20	---Printing paper and photocopying paper (A3, A4 or A5)	32%	Free	15%	Free	641.29	kg”
after “4810.22.10” --“ 4810.22.20	---Printing paper and photocopying paper (A3, A4 or A5)”	32%	Free	15%	Free	641.29	kg”
item after “4810.29.10” --“4810.29.20	---Printing paper and photocopying paper (A3, A4 or A5)	32%	Free	15%	Free	641.29	kg”

(d) by inserting the following new tariff item after item 9405.40.10—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
“9405.40.20	--- LED Lights	Free	Free	15%	Free	813.15	kg”

Part 2 of Schedule 2 amended

4. Part 2 of Schedule 2 to the Principal Act is amended—

(a) in concession code 104 by inserting the following new item after item no. (iii)—

Code No	Description	Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
104	“(iv) Baby toiletries of the following description— Baby powder Baby oil and lotion Baby cream and cologne Baby bath and wash Baby shampoo	Free	Free	15%”

(b) in Concession Code 108, Column 2, paragraph (a) by deleting “\$100” and substituting “\$500”;

(c) in Concession Code 113—

(i) Column 2 paragraph (b) by inserting after (i)—

“(ii) any other goods as may be approved by the Comptroller.”;

(ii) in columns 4 and 5 by inserting the word “free” in both the columns; and

(iii) in column 6 by inserting “15%”;

(d) in Concession Code 129, Column 2 by—

(i) deleting the word “and” before “Electric motor vehicles”; and

(ii) inserting the words “and Hybrid vehicles” after “Electric motor vehicles”.

Part 3 of Schedule 2 amended

5. Part 3 of Schedule 2 to the Principal Act is amended—

(a) in Concession Code 217 Column 3, paragraph (iii) by inserting “consumable nature” in between “readily” and “including”;

- (b) in Concession Code 220, Column 3, paragraph (ii) by deleting “used motor vehicles” and substituting “only 1 used motor vehicle per family”
- (c) in Concession Code 223, Column 3 by—
 - (i) deleting “Teaching aids, educational printed matter, prerecorded educational material and other goods as may be approved by the Comptroller”; and
 - (ii) substituting “Teaching aids, educational printed matter, prerecorded educational material, computers for computer labs and multimedia equipment and any other teaching related goods as may be approved by the Comptroller”
- (d) in Concession Code 244, Column 3 by—
 - (i) deleting “Capital equipment, plant and machinery (does not include kitchenware, raw material, furniture and furnishing)”; and
 - (ii) substituting “capital goods as defined in the 11th Schedule of the Income Tax Act (Cap. 201)”;
- (e) in Concession Code 245—
 - (i) in columns 4 and 5 by inserting the word “free” in both the columns; and
 - (ii) in column 6 by inserting “15%”;
- (f) in Concession Code 255—
 - (i) Column 3 by inserting after paragraph (i) a new paragraph—
 - “(ii) planting media or any other goods related to floriculture as may be approved by the Comptroller”;
 - (ii) in columns 4 and 5 by inserting the word “free” in both the columns; and
 - (iii) in column 6 by inserting “15%”;
- (g) in Concession Code 261—
 - (i) Column 2, by inserting—
 - A. “(a)” before “Approved”;
 - B. “(b) ICT accredited training institutions and ICT startups involved in the application design and software development”
 - (ii) Column 3, by inserting “and any other goods imported for the purpose of ICT” after “furniture”;
- (h) in Concession Code 264, Column 3 amended in paragraph (iii) by inserting after “solar water pumps and related accessories”—
 - “- hybrid solar electrical powered items;

- solar and electrical charging stations, energy storage systems and related components”;

(i) in Concession Code 265—

(i) in Column 3 by—

A. inserting “(i)” before the words “Water storage tanks”; and

B. inserting the following new paragraph—

“(ii) drilling machines and equipment for boreholes and water projects.”

(ii) in columns 4 and 5 by inserting the word “free” in both the columns; and

(iii) in column 6 by inserting “15%”;

(j) by inserting under the heading “LISTS OF PERSONS OR BODIES ELIGIBLE FOR CONCESSION UNDER PART 3”, the following—

<i>Code No.</i>	<i>Person or Body</i>
275	Companies and entities involved in manufacturing of noodles
276	Companies and entities involved in canning and pouch packing of fish
277	Companies and entities involved in film productions
278	Companies and entities involved in processing of semi-finished products for further processing, products imported in bulk for packaging and other goods for assembly”

(k) by inserting new concessions after Concession code 274—

<i>Code No</i>	<i>Persons or Bodies</i>	<i>Goods eligible for duty concession</i>	<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>	<i>Conditions</i>	<i>Certificate to be Signed</i>
275	Companies and entities involved in manufacturing of noodles	Noodle taste maker packed in sachet or in bulk	3%	Free	15%	(a) The sachet is to be part of the locally manufactured noodle packet (b) The goods are not for sale and are to be used exclusively for purposes for which the concessions is granted	The person approved by the Comptroller

Code No	Persons or Bodies	Goods eligible for duty concession	Fiscal	Excise	VAT	Conditions	Certificate to be Signed
						(c) That the disposal or use of the goods for purposes other than that for which concessions are granted to be subject to the condition laid down in section 17 of the Customs Tariff Act 1986	
276	Companies and entities involved in canning and pouch packing of fish	Fish, Salt, Edible oil, Vegetable Binder	Free	Free	15%	(a) The goods are not for sale and are to be used exclusively for purposes for which the concessions are granted (b) That the disposal or use of the goods for purposes other than that for which concessions are granted to be subject to the condition laid down in section 17 of the Customs Tariff Act 1986	The person approved by the Comptroller
277	Companies and entities involved in film productions	Film equipment and other goods as may be approved by the Comptroller	Free	Free	15%	(a) The goods are not for sale and are to be used exclusively for purposes for which the concessions are granted	The person approved by the Comptroller

Code No	Persons or Bodies	Goods eligible for duty concession	Fiscal	Excise	VAT	Conditions	Certificate to be Signed
						(b) That the disposal or use of the goods for purposes other than that for which concessions are granted to be subject to the condition laid down in section 17 of the Customs Tariff Act	
278	Companies or entities involved in the importation of semi-finished products, products imported in bulk for packaging and other goods for assembly and packaging materials on the condition that it is bonded and 100% exported.	Semi-finished products, products imported in bulk for packaging, and other goods for assembly and packaging materials on the condition that it is bonded and 100% exported.	Free	Free	15%	(a) The goods are not for sale and are to be used exclusively for purposes for which the concessions are granted (b) All goods must be bonded and 100% exported"	The person approved by the Comptroller

Passed by the Parliament of the Republic of Fiji this 11th day of December 2014.